

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-21 (Canceled).

Claim 22 (New): A vapor-permeable and waterproof sole for shoes, comprising:
a lower element, on which a tread is integrated in a downward region, said lower element being selected among an element that is vapor-permeable at least in an upward region and a perforated element;
an upper vapor-permeable and/or perforated element;
a vapor-permeable and waterproof membrane, interposed between said lower element and said upper element, said membrane and said lower element and said upper element being joined hermetically in the perimetric regions of mutual contact; and
at least one vapor-permeable comfort layer, which is included in said lower element and/or in said upper element and is made of three-dimensional fabric, forming a ventilation gap.

Claim 23 (New): The sole for shoes according to claim 22, wherein said upper element comprises said at least one vapor-permeable comfort layer.

Claim 24 (New): The sole for shoes according to claim 23, wherein said upper element comprises a first layer for contact with the sole of the foot that fits said sole, which is made of vapor-permeable and/or perforated material, a second layer that is constituted by said vapor-permeable comfort layer, arranged below said first layer and made of a three-dimensional fabric, a third layer being provided below said vapor-permeable comfort layer, said third layer being contoured anatomically with respect to the sole of the foot and being

vapor-permeable and/or perforated, said vapor-permeable comfort layer having smaller plan dimensions than said third layer and being arranged inside a complementary flat cavity formed centrally with respect to said third layer.

Claim 25 (New): The sole for shoes according to claim 24, further comprising a fourth perforated or vapor-permeable layer for modulating hardness of said sole and provided below said third layer.

Claim 26 (New): The sole for shoes according to claim 22, further comprising two vapor-permeable comfort layers arranged in series to each other.

Claim 27 (New): The sole for shoes according to claim 24, wherein said first layer is made of perforated leather.

Claim 28 (New): The sole for shoes according to claim 24, wherein said third layer is made of expanded material that is perforated substantially at right angles to an extension of said sole.

Claim 29 (New): The sole for shoes according to claim 24, wherein said first layer is folded outwardly so as to wrap around an edge of said second layer.

Claim 30 (New): The sole for shoes according to claim 24, wherein said first layer is folded outwardly so as to wrap around a lateral edge of said third layer.

Claim 31 (New): The sole for shoes according to claim 24, wherein said three-dimensional fabric is of air mesh.

Claim 32 (New): The sole for shoes according to claim 24, wherein said three-dimensional fabric is of needle-punched.

Claim 33 (New): The sole for shoes according to claim 22, wherein along a plan extension of an upper part of said lower element a portion having lateral venting elements between the outside of said sole and the inside of said portion is provided, said lateral venting elements being functionally connected to said membrane.

Claim 34 (New): The sole for shoes according to claim 33, wherein said portion has, in a central part thereof, a hollow region, which is delimited perimetrically by edges, said lateral venting elements being formed in said edges and being constituted by through venting channels for functional connection between an inside part of said hollow region and an outside part of said sole.

Claim 35 (New): The sole for shoes according to claim 34, wherein a layer latticed element is arranged inside said hollow region, forms cavities, and is perforated substantially at right angles to an extension of the sole.

Claim 36 (New): The sole for shoes according to claim 34, further comprising a vapor-permeable element arranged inside said hollow region.

Claim 37 (New): The sole for shoes according to claim 34, further comprising protrusions that extend from the inside part of said hollow region substantially at right angles to an extension of said sole, said protrusions forming a lattice shaped structure that forms cavities, said protrusions having a height that is substantially equal to a depth of said hollow region.

Claim 38 (New): The sole for shoes according to claim 34, wherein said upper portion of said lower element is constituted by a corresponding vapor-permeable layer-like element that extends along an entire transverse extension of said upper part.

Claim 39 (New): The sole for shoes according to claim 22, wherein said lower element has a plurality of through holes that are substantially perpendicular to an extension of said sole.

Claim 40 (New): The sole for shoes according to claim 22, further comprising a protective element coupled to said membrane at the face that is directed toward said lower element and is constituted by a layer of a material that is resistant to hydrolysis, water-repellent, vapor-permeable or perforated, said protective element having the same plan dimensions as said membrane.

Claim 41 (New): The sole for shoes according to claim 24, wherein said lower element and said upper element are provided fixed by spot gluing or perimetric gluing of various component layers.

Claim 42 (New): A shoe, comprising a sole according to claim 22.